FILED 1 Philip J. Layfield JUL 1 0 2019 8 The Green 2 **Suite 6426** CLERK U.S. BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
BY: Deputy Clerk Dover, Delaware 19901 3 (302) 401-6804 4 phil@maximum.global 5 Debtor 6 7 UNITED STATES BANKRUPTCY COURT 8 CENTRAL DISTRICT OF CALIFORNIA 9 10 LOS ANGELES DIVISION 11 Case No.: 2:18-bk-15829-NB In re: 12 Philip James Layfield Chapter 7 13 14 Assigned to: Hon. Neil Bason Debtor, 15 **DEBTOR PHILIP LAYFIELD'S EMERGENCY MOTION FOR** 16 ENTRY OF AN ORDER 17 FINDING DEPARTMENT OF TREASURY (INTERNAL 18 **REVENUE SERVICE) IN** 19 WILLFUL VIOLATION OF THE **AUTOMATIC STAY AND** 20 **ASSESSING SANCTIONS INCLUDING ACTUAL AND** 21 **PUNTIVE DAMAGES** 22 Hearing Date: September 3, 2019 23 Hearing Time: 11:00 am Place: Courtroom 1545 24 255 E. Temple St. 25 Los Angeles, CA 90012 26 27 28 PHILI8P LAYFIELD'S MOTION FOR ENTRY OF ORDER FINDING VIOLATION OF AUTOMATIC STAY

CASE NO.: 2:18-bk-15829-NB PAGE 1

TO THE HONORABLE NEIL BASON, UNITED STATES BANKRUPTCY JUDGE; WESLEY H. AVERY, CHAPTER 7 TRUSTEE; AND THE OFFICE OF THE UNITED STATES TRUSTEE:

YOU ARE HEREBY NOTIFIED THAT on September 3, 2019, at 11:00am or as soon thereafter as the matter can be heard, before the Honorable Neil Bason, United States Bankruptcy Judge, in Courtroom 1525, located at 255 East Temple Street, Los Angeles, California, Debtor, Philip Layfield will bring before the Court his motion entitled "Debtor's Motion to Find Department of the Treasury (Internal Revenue Service) in Willful Violation of the Automatic Stay" (the "Motion").

YOU ARE ALSO HEREBY NOTIFIED that the Motion is based upon this Notice of Motion and Motion, the attached Memorandum of Points and Authorities (with the declarations and exhibits attached thereto), the records and files in the above-captioned chapter 7 case, and such additional evidence and argument as may be presented at or before the hearing on the Motion.

PLEASE TAKE FURTHER NOTICE that pursuant to Local Bankruptcy Rule 90131(f), a formal response to the Motion must be filed with the Bankruptcy Court and served on
Debtor, Christine Layfield at least fourteen (14) days before the hearing. Pursuant to Local
Bankruptcy Rule 9013, failure to file and serve timely a response in accordance with the Local
Bankruptcy Rules may be deemed by the Bankruptcy Court to be consent to the granting of
the relief requested in the Motion.

Dated: July 1, 2019

Philip J. Layfield, Pro Se

._3

456

8

7

10 11

1213

14 15

16 17

> 18 19

> 20

21. 22

23

2425

2627

28

MEMORANDUM OF POINTS AND AUTHORITIES

I. INTRODUCTION

Since the summer of 2017, Debtor, Philip Layfield has attempted to comply with all of his tax obligations, which included getting the 2016 corporate tax return of Layfield & Barrett filed, getting is 2016 personal income tax returns filed and working out a payment plan for taxes assessed during an audit of the years 2013 and 2014. Since at least March of 2018, the Department of the Treasury (Internal Revenue Service) (hereinafter "IRS") has been willfully and intentionally interfering with Debtor's efforts to comply with his obligations.

In March 2018, Debtor filed his 2016 personal tax returns late, which was partially due to the fact that Richard Pachulski, the Layfield & Barrett Chapter 11 Trustee ("Pachulski") has failed to file any corporate tax returns for 2016, 2017 or 2018, which would have included a statement of income to officers and directors. Pachulski has failed to file proper payroll tax returns for L&B for the years 2016, 2017 and 2018 and Pachulski has failed to issue W2s for those years. As a result of these administrative challenges, Debtor was able to mail a paper version of his 2016 Individual Tax Return to the IRS and also file with the California Franchise Tax Board ("FTB"). Rather than process the 2016 Tax Return, the IRS mysteriously failed to process Debtor's tax returns at all although the FTB did process Debtor's tax returns that were mailed at exactly the same time.

In late August 2018, Debtor obtained a tax return transcript and learned for the first time that the IRS was engaged in some sort of scheme to create the appearance that Debtor was not complying with his tax obligations. To make matters even more complex, Debtor was placed in an involuntary bankruptcy 3 months earlier in May 2018. In June 2018, this court employed the firm of CBIZ Valuations, LLC and principal Jeffery Sumpter (hereinafter "CBIZ") to prepare Debtor's Tax Returns and obtain clearances for the proper administration of the estate. To date, after approximately 15 months, CBIZ has done nothing to comply with

its obligaions.

In August 2018, Debtor filed the exact tax return that was mailed in March 2018 using an electronic filing service so that there could be no dispute that Debtor has filed his return. The IRS continued to interfere with Debtor's efforts to comply and with the administration of Debtors' estate by continuing to refuse to process Debtor's tax returns. Only after Debtor was forced to report the conduct to the Taxpayer Advocate Service https://taxpayeradvocate.irs.gov/ did the electronic 2016 return get filed. Rather than waste this court's time with another Motion for Violation of the Automatic Stay, Debtor attempted to informally resolve the situation with the IRS.

During October 2018, Debtor filed his 2017 personal tax returns, an amended 2016 tax return, a carryback tax return to properly allocate Debtor's losses from 2017 as well as all foreign bank account reporting requirements. All of these actions should have been undertaken by the Trustee Wesley Avery and his employed professional CBIZ per their engagement letter and per their application to this Court. Unfortunately, because Mr. Avery is conflicted and because Mr. Avery's counsel Jeffery Golden is pursuing an alternative and conflicted agenda, none of these basic requirements were complied with.

The carryback returns applied a substantial credit to the 2013 and 2014 tax bills, but the IRS has failed to process those returns for an improper purpose and now the IRS has taken the ultimate step in violation of the automatic stay by issuing two separate Notices of Intent to Seize (Levy) which are attached hereto as Exhibits A and B.

II. <u>LEGAL ARGUMENT</u>

a. Legal Standard

11 U.S.C. § 362(a) operates as a stay applicable to all parties, including the IRS. The debtor, by virtue of the above facts allege that the IRS is in willful violation of 11 U.S.C. §

1	
2	
3	

4

7 8

9 10

12 13

11

14 15

16 17

18 19

20 21

22

23 24

25

26 27

28

362(a)(3), (6) and (7). More specifically, the IRS is actively interfering with the administration of Debtor's estate and is becoming illegally aggressive with its collection efforts of amounts that are not only known to be incorrect, but to wreak more havoc on Debtor.

b. The IRS Should be Ordered to Produce Discovery Regarding Debtor's Tax Accounts

In addition to finding that the IRS is in violation of the automatic stay, the IRS should be ordered to produce discovery regarding all of Debtor's accounts, including any and all correspondence, internal memoranda, agent notes, officer notes, records of receipt of tax returns, internal logs and more specifically any and all communications of IRS Special Agent Sam Chan regarding Debtor.

> c. This Court Should Order and Evidentiary Hearing to Allow Debtor to Cross Examine the IRS regarding the conduct described herein.

Because the IRS has shown a blatant disregard for the Automatic Stay as well as this Court's inherent authority to ensure the proper administration of Debtor's Estate, the IRS and any of its agents, officers or employees who have interfered with Debtor's efforts to comply with his tax obligations should be held accountable by this Court and forced to testify under penalty of perjury at an evidentiary hearing.

d. This Court Should Order CBIZ to Produce Discovery and Testify as to Its Efforts to Properly Discharge its Duties

CBIZ undertook an obligation by Order of this Court to be Employed as a Professional and to properly discharge it duties. As a result of CBIZ's failure to discharge its duties. Debtor has been harmed by the fact that is has been forced to attempt to comply with his duties at his own expense and without proper information. To further complicate matters. Debtor has repeatedly requested status updates from the Ch. 7 Trustee Avery regarding tax PHILI8P LAYFIELD'S

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

1.7

18

19

20

21

22

23

24

25

26

27

28

issues and Avery has refused to respond to any of Debtor's requests. As a result, CBIZ should be ordered to produce discovery regarding its efforts to properly discharge its duties and be ordered to testify at an evidentiary hearing.

e. This Court Should Order Pachulski to Produce Discovery and Testify as to Its Efforts to Properly Discharge His Duties

At the time of his appointment as the L&B Ch. 11 Trustee, Pachulski was made aware of various time-sensitive tax filings that needed to be made, including but not limited to the 2016 L&B Corporate Tax Return Form 1120 as well as the payroll tax returns and deposits up and through June 30, 2017. To date, Pachulski appears to have failed to make any filings and has also failed to make required tax deposits. Despite Debtor having state law indemnification as well as contractual indemnification, it is now being alleged that Debtor is personally responsible for L&B's corporate debts. Pachulski's insistence on paying himself \$1000 per hour for legal work before requesting authority to make timely tax payments and filings clearly runs afoul of his duties. Pachulski should also be ordered to produce discovery regarding his efforts to comply with his obligations and be ordered to testify at an evidentiary hearing.

f. Relief Requested

Wherefore, debtor respectfully requests that the Court enter an order (a) finding that the IRS is in willful violation of the automatic stay provision of 11 U.S.C. § 362 and order the IRS, CBIZ, Avery and Pachulski to produce the requested discovery and to testify at an evidentiary hearing so this court can understand the cumulative effect of the actions of each and everyone of them on the Debtor's estate and on the Debtor's complex financial situation.

III. <u>CONCLUSION</u>

This is exactly the type of egregious situation where the bankruptcy court's equitable powers are designed to remedy. Here, various parties are actively enriching themselves at Debtor's expense and the cumulative effect of each bad actor's behavior is wreaking havoc on the administration of Debtor's estate.

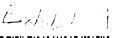
Dated: July 2, 2019

Philip Layfield, Pro Se

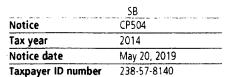
Phone 800-829-8374

887684

Page 8 of 18







Your Caller ID Page 1 of 7

To contact us



Department of the Treasury Internal Revenue Service Ogden, UT 84201-0030

9307 1107 5620 6368 3618 71

033522.811229.161221.20878 2 MB 0.428 1458

PHILIP J LAYFIELD 30086 MILLSBORO HWY MILLSBORO DE 19966-3606

033522

37

Notice of intent to seize (levy) your property or rights to property

Amount due immediately: \$101,683.38

This is a notice of intent to levy your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2014 (Form 1040). If you don't call us immediately to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$101,683.38 you owe.

Billing Summary		
Amount you owed	\$79,020.00	
Failure-to-pay penalty	14,723.40	
Interest charges	7,939.98	
Amount due immediately	\$101,683.38	

Continued on back...



網路認識級例 Payment

PHILIF J - YFIELD 30086 MILLSBORD HWY MILLSBORO DE 19966-3606

Notice	CP504		
Notice date	May 20, 2019		
Taxpaver ID number	238-57-8140		

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer identification number (238-57-8140), the tax year (2014), and the form number (1040) on your payment and any correspondence.

Amount due immediately

\$101,683.38

INTERNAL REVENUE SERVICE OGDEN, UT 84201-0025

- Ուսուլի իկններ մեն իրկային ոլի հեմիկին լիրի վիկանդրեր հեղին

238578140 HW LAYF 30 D 201412 670 00010168338

Case 2:18-bk-15829-NB Doc 237 Filed 07/10/19 Entered 07/10/19 14:32:20

Page 9 of 18 Main Document

	SB			
Notice	CP504			
Tax year	2014			
Notice date	May 20, 2019			
Taxpayer ID number	238-57-8140			
Page 3 of 7				

What you need to know

033522

Notice of Intent to Levy

This notice is your Notice of Intent to Levy (Internal Revenue Code Section 6331 (d)). If we don't receive the amount due within 30 days from the date of this notice, we can levy your state tax refund. We may also serve a Disqualified Employment Tax Levy or a Federal Contractor Levy, as explained in the enclosed Publication 594, IRS Collection Process. In most other situations, before we levy on your property or rights to property, we'll send you a notice that gives you the opportunity to request a Collection Due Process hearing, unless you have already received one.

Property or rights to property includes:

- Wages, real estate commissions, and other income
- Bank accounts
- Personal assets (e.g., your car and home)
- Social Security benefits

Right to request an appeal

If you don't agree with our intent to levy or file a Notice of Federal Tax Lien, you have the right to request an appeal under the Collection Appeals Program (CAP) before the collection action takes place. Please call 800-829-8374 or send us a Collection Appeal Request (Form 9423) to the address at the top of the notice within 30 days from the date of this notice. Note: The CAP is different from the Collection Due Process (CDP) Program. Please call 800-829-8374 if you have any questions about either of these programs. For more information about your appeal rights, see Publication 1660 (Collection Appeal Rights).

Denial or revocation of United States passport

On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted Section 7345 of the Internal Revenue Code, which requires the Internal Revenue Service to notify the State Department of taxpayers certified as owing a seriously delinquent tax debt. The FAST Act generally prohibits the State Department from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt. Seriously delinquent tax debt means an unpaid, legally enforceable federal tax debt of an individual totaling more than \$52,000 that has been assessed and for which a Notice of Federal Tax Lien has been filed and all administrative remedies under IRC Section 6320 have lapsed or been exhausted, or a levy has been issued. If you are individually liable for tax debt (including penalties and interest) totaling more than \$52,000 and you do not pay the amount you owe or make alternate arrangements to pay, we may notify the State Department that your tax debt is seriously delinquent. The State Department generally will not issue or renew a passport to you after we make this notification. If you currently have a valid passport, the State Department may revoke your passport or limit your ability to travel outside of the United States. Additional information on passport certification is available at www.irs.gov/passports.

Case 2:18-bk-15829-NB Doc 237 Filed 07/10/19 Entered 07/10/19 14:32:20 Des Main Document Page 10 of 18

	SB
Notice	CP504
Tax year	2014
Notice date	May 20, 2019
Taxpayer ID number	238-57-8140
Page 5 of 7	

Penaities	We are required by law to charge any applicable penaltie	S.
		
Failure-to-pay	Description	Amount
runare to pay	Total failure-to-pay	\$14,723,40



033522

We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time. We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.

- The due date for the payment of the tax shown on a return generally is the return due date, without regard to extensions
- The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more)

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month.

For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax. (Internal Revenue Code Section 6651)

For a detailed calculation of your penalty charges, call 800-829-8374.

Removal or reduction of penalties

We understand that circumstances—such as serious illness or injury, a family member's death, or loss of financial records due to natural disaster—may make it difficult for you to meet your taxpayer responsibility in a timely manner.

We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered. If you write us, include a signed statement and supporting documentation for penalty abatement request.

We'll review your request and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

You may qualify to have certain penalties removed based on a clean history. For more information visit the IRS on the web at www.irs.gov and search for key words "first time abate."

Case 2:18-bk-15829-NB Doc 237 Filed 07/10/19 Entered 07/10/19 14:32:20

Main Document Page 11 of 18

	SB		
Notice	CP504		
Tax year	2014		
Notice date	May 20, 2019		
Taxpayer ID number	238-57-8140		
Page 7 of 7			

Additional information



033522

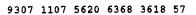
- Visit www.irs.gov/cp504
- You may find the following publications helpful:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 1660, Collection Appeal Rights
- · For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).
- Paying online is convenient, secure, and ensures timely receipt of your payment. To pay your taxes online or for more information, go to www.irs.gov/payments.
- Review the enclosed document: IRS Collection Process (Publication 594).
- You can contact us by mail at the following address. Be sure to include your taxpayer identification number, the tax year, and the form number you are writing about.
 - Internal Revenue Service Ogden, UT 84201-0025
- Generally, we deal directly with taxpayers or their authorized representatives. However, occasionally we need to speak with other people, such as employees, employers, banks, or neighbors to gather or verify account information. If we contact a third party, the law prohibits us from sharing any more information than is necessary to obtain or verify what we need to know. You have the right to request a list of individuals we contact about your account.
- · Keep this notice for your records

We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. Please note: Only pay the amount due once.

If you need assistance, please don't hesitate to contact us.

Hickory





SB Notice CP504 2013 Tax year Notice date May 20, 2019 Taxpayer ID number 238-57-8140 To contact us Phone 800-829-8374 Your Caller ID 887684

Page 1 of 7

033520.811229.161221.20878 2 MB 0.428 1458 մինենիվըկվը, գինվիդ լիքովներնունիին, թենկնրութել

PHILIP J LAYFIELD 30086 MILLSBORO HWY MILLSBORO DE 19966-3606

Department of the Treasury Internal Revenue Service

Ogden, UT 84201-0030



033520

Notice of intent to seize (levy) your property or rights to property

Amount due immediately: \$31,705.08

This is a notice of intent to levy your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2013 (Form 1040). If you don't call us immediately to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$31,705.08 you owe.

Billing Summary		
Amount you owed	\$25,164.89	
Failure-to-pay penalty	4,011.60	
Interest charges	2,528.59	
Amount due immediately	\$31,705.08	

Continued on back.



Payment

30086 MILLSBORD HWY MILLSBORG DE 19966-3606

Notice	CP504		
Notice date	May 20, 2019		
Taynayer ID number	238-57-8140		

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer identification number (238-57-8140), the tax year (2013), and the form number (1040) on your payment and any correspondence.

Amount due immediately

\$31,705.08

INTERNAL REVENUE SERVICE OGDEN, UT 84201-0025

ՖոոլիիլՈնբնենիրիներինՈրիիիիիիիիներներն

Case 2:18-bk-15829-NB Doc 237 Filed 07/10/19 Entered 07/10/19 14:32:20 Des Main Document Page 13 of 18

	212			113	
KS		4	5 27:		

	SB
Notice	CP504
Tax year	2013
Notice date	May 20, 2019
Taxpayer ID number	238-57-8140
Page 3 of 7	

What you need to know

033520

Notice of Intent to Levy

This notice is your Notice of Intent to Levy (Internal Revenue Code Section 6331 (d)). If we don't receive the amount due within 30 days from the date of this notice, we can levy your state tax refund. We may also serve a Disqualified Employment Tax Levy or a Federal Contractor Levy, as explained in the enclosed Publication 594, IRS Collection Process. In most other situations, before we levy on your property or rights to property, we'll send you a notice that gives you the opportunity to request a Collection Due Process hearing, unless you have already received one.

Property or rights to property includes:

- Wages, real estate commissions, and other income
- Bank accounts
- Personal assets (e.g., your car and home)
- Social Security benefits

Right to request an appeal

If you don't agree with our intent to levy or file a Notice of Federal Tax Lien, you have the right to request an appeal under the Collection Appeals Program (CAP) before the collection action takes place. Please call 800-829-8374 or send us a Collection Appeal Request (Form 9423) to the address at the top of the notice within 30 days from the date of this notice. Note: The CAP is different from the Collection Due Process (CDP) Program. Please call 800-829-8374 if you have any questions about either of these programs. For more information about your appeal rights, see Publication 1660 (Collection Appeal Rights).

Denial or revocation of United States passport

On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted Section 7345 of the Internal Revenue Code, which requires the Internal Revenue Service to notify the State Department of taxpayers certified as owing a seriously delinquent tax debt. The FAST Act generally prohibits the State Department from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt. Seriously delinquent tax debt means an unpaid, legally enforceable federal tax debt of an individual totaling more than \$52,000 that has been assessed and for which a Notice of Federal Tax Lien has been filed and all administrative remedies under IRC Section 6320 have lapsed or been exhausted, or a levy has been issued. If you are individually liable for tax debt (including penalties and interest) totaling more than \$52,000 and you do not pay the amount you owe or make alternate arrangements to pay, we may notify the State Department that your tax debt is seriously delinquent. The State Department generally will not issue or renew a passport to you after we make this notification. If you currently have a valid passport, the State Department may revoke your passport or limit your ability to travel outside of the United States. Additional information on passport certification is available at www.irs.gov/passports.

Doc 237 Filed 07/10/19 Entered 07/10/19 14:32:20 Case 2:18-bk-15829-NB Main Document

Page 14 of 18

THE RESERVE OF THE PROPERTY OF		
	SB	
Notice	CP504	
Tax year	2013	
Notice date	May 20, 2019	
Taxpayer ID number	238-57-8140	
Page 5 of 7		

7

Penalties	We are required by law to charge any applicable penal	ties.
Failure-to-pay	Description Total failure-to-nav	Amount \$4 011 60



033520

We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time. We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.

- The due date for the payment of the tax shown on a return generally is the return due date, without regard to extensions
- The due date for paying increases in tax is within 21 days of the date of our notice. demanding payment (10 business days if the amount in the notice is \$100,000 or more)

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month.

For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax. (Internal Revenue Code Section 6651)

For a detailed calculation of your penalty charges, call 800-829-8374.

Removal or reduction of penalties

We understand that circumstances—such as serious illness or injury, a family member's death, or loss of financial records due to natural disaster—may make it difficult for you to meet your taxpayer responsibility in a timely manner.

We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing
- For each penalty charge, explain why you believe it should be reconsidered. If you write us, include a signed statement and supporting documentation for penalty abatement request.

We'll review your request and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

You may qualify to have certain penalties removed based on a clean history. For more information visit the IRS on the web at www.irs.gov and search for key words "first time abate."

Page 15 of 18



May 20, 2019 238-57-8140

Notice date Taxpayer ID number Page 7 of 7

Additional information



033520

- Visit www.irs.gov/cp504
- You may find the following publications helpful:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 1660, Collection Appeal Rights
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).
- Paying online is convenient, secure, and ensures timely receipt of your payment. To pay your taxes online or for more information, go to www.irs.gov/payments.
- Review the enclosed document: IRS Collection Process (Publication 594).
- You can contact us by mail at the following address. Be sure to include your taxpayer identification number, the tax year, and the form number you are writing about.

Internal Revenue Service Ogden, UT 84201-0025

- Generally, we deal directly with taxpayers or their authorized representatives. However, occasionally we need to speak with other people, such as employees, employers, banks, or neighbors to gather or verify account information. If we contact a third party, the law prohibits us from sharing any more information than is necessary to obtain or verify what we need to know. You have the right to request a list of individuals we contact about your account.
- Keep this notice for your records

We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. Please note: Only pay the

If you need assistance, please don't hesitate to contact us.

Attorney or Party Name, Address, Telephone & FAX Nos., State Bar No. & Email Address Phillip J. Layfield 8 The Green Suite 6426 Dover, DE 19901 (302) 401-6804	FOR COURT USE ONLY	
Individual appearing without attorney Attorney for:		
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA - LOS ANGELES DIVISION		
In re: Philip James Layfield	CASE NO.: 2:18-bk-15829-NB CHAPTER: 7	
	NOTICE OF MOTION FOR: Emergency Motion for Entry of an Order Finding Department of Treasury (Internal Revenue Service) in Willful Violation of the Automatic Stay and Assessing Sanctions Including Actual and Punitive Damages	
	(Specify name of Motion)	
	DATE: 09/03/2019 TIME: 11:00 am COURTROOM: 1545 PLACE: 255 E. Temple St., Los Angeles, CA 90012	
Debtor(s).	·	

- 1. TO (specify name): Honorable Neil Bason, Wesley Avery Ch. 7 Trustee, The United States Trustee and Others
- 2. NOTICE IS HEREBY GIVEN that on the following date and time and in the indicated courtroom, Movant in the above-captioned matter will move this court for an Order granting the relief sought as set forth in the Motion and accompanying supporting documents served and filed herewith. Said Motion is based upon the grounds set forth in the attached Motion and accompanying documents.
- 3. Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one. (If you do not have an attorney, you may wish to consult one.)

- 4. **Deadline for Opposition Papers**: This Motion is being heard on regular notice pursuant to LBR 9013-1. If you wish to oppose this Motion, you must file a written response with the court and serve a copy of it upon the Movant or Movant's attorney at the address set forth above no less than fourteen (14) days prior to the above hearing date. If you fail to file a written response to this Motion within such time period, the court may treat such failure as a waiver of your right to oppose the Motion and may grant the requested relief.
- Hearing Date Obtained Pursuant to Judge's Self-Calendaring Procedure: The undersigned hereby verifies that
 the above hearing date and time were available for this type of Motion according to the judge's self-calendaring
 procedures.

Date:		
	Printed name of law firm	
	Signature	
	, and the second	
	Philip Layfield Pro Se	
	Printed name of attorney	

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary	proceeding. My business address is:		
served pursuant to Judge Bason's Special Procedures Adopted for this Case	e		
A true and correct copy of the foregoing document entitled: NOTICE OF MOTION FOR (specify name of motion)			
will be served or was served (a) on the judge in chambers in the form and m the manner stated below:	anner required by LBR 5005-2(d); and (b) in		
TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILIN Orders and LBR, the foregoing document will be served by the court via NEF, I checked the CM/ECF docket for this bankruptcy case or adv following persons are on the Electronic Mail Notice List to receive NEF trans	and hyperlink to the document. On (date) versary proceeding and determined that the		
☐ Se	rvice information continued on attached page		
2. SERVED BY UNITED STATES MAIL: On (date), I served the following persons and/or entities at the case or adversary proceeding by placing a true and correct copy thereof in a first class, postage prepaid, and addressed as follows. Listing the judge here judge will be completed no later than 24 hours after the document is filed.	sealed envelope in the United States mail,		
Se	ervice information continued on attached page		
3. <u>SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE</u> for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling following persons and/or entities by personal delivery, overnight mail service such service method), by facsimile transmission and/or email as follows. List that personal delivery on, or overnight mail to, the judge <u>will be completed</u> nefiled.	g LBR, on (date), I served the e, or (for those who consented in writing to sting the judge here constitutes a declaration		
Se I declare under penalty of perjury under the laws of the United States that the	ervice information continued on attached page se foregoing is true and correct.		
Date Printed Name	Signature		